

Title 428 — BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

Chapter 4 — Instruction Manual for Standardized System of Annual Reporting (Continued)

002 FORM PREPARATION INSTRUCTIONS

002.01 ROAD-STREET-HIGHWAY BUDGET & EXPENDITURE REPORT FORM NBCS-1a-1e. The purpose of this form is to report approved budgets by object of expenditure, and then to compare actual expenditures to that budget when the period has passed. This information, when evaluated, will assist in the preparation of the next fiscal year budget. The approved budget for the next fiscal year is reported in the last column.

Definitions of terms listed in the "item" column are given in detail below and on the following pages.

EXPENDITURES ITEM DEFINITIONS

I PERSONAL SERVICES

- 103 SALARIES — Gross amount of salary and wage payments to officers and employees of the road or street department whether regular, temporary or part time. Gross salary includes overtime payments, and amounts required to be deducted under provisions of any retirement act or tax law.
- 103.01 Administrative — Salary of the administrator of the road or street program - the City Street or County Highway Superintendent.
- 103.02 Engineering — Salary of draftsmen, inspectors, surveyors, etc.
- 103.03 Maintenance — Salary of patrol operators, mechanics, and other personnel occupied with the routine maintenance of highways, roads, and streets.
- 103.04 Construction — Salary of laborers and machine operators engaged in improving the roads or streets to a higher standard.
- 103.05 Clerical — Salary of bookkeepers, secretaries, and other clerical personnel.
- 103.06 Custodial — Salary of janitors and groundskeepers.
- 108 INSURANCE PREMIUMS — Employer's share of any programs described by line items 108.01 through 108.04.
- 109 RETIREMENT CONTRIBUTIONS — Employer's payments to retirement programs.

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- 110 OLD AGE, SURVIVORS & DISABILITY INSURANCE — Employer's share of OASDI.
- 113 OTHER PERSONAL SERVICES — List any personal expense items for which a category has not been provided.
- 115 UNEMPLOYMENT CONTRIBUTIONS — Employer's cost.
- II OPERATING EXPENSES — Services performed by persons not in employment of the governmental unit.
 - 201 POSTAL SERVICES — Postal services include post office box rental, postage stamps, stamped postcards, postal insurance, metered postage, etc.
 - 202 TELEPHONE SERVICES — Telephone rentals and tolls, telegraph, cable radiogram, teletype and local messenger services.
 - 204 RADIO REPAIR — Repair and routine servicing of radio communication equipment by others.
 - 205 UTILITIES — Cost of services from others for electricity, water, heating fuel, sewer and garbage removal.
 - 206 INSURANCE PREMIUMS — Cost of premiums for physical damage insurance on real property, except insurance related to personal services, and for liability insurance.
 - 207 EMPLOYEE BONDS — Charges incurred for fidelity and similar insurance coverage.
 - 211 DATA PROCESSING COSTS — Charges incurred for data processing services provided by others.
 - 212 OFFICE EQUIPMENT REPAIR — Repairs, servicing or maintenance contracts of office equipment.
 - 213 BUILDING REPAIR — Interior or exterior decorating and minor repairs done by others, which are permanently attached to a building.
 - 214 ROAD EQUIPMENT REPAIR (Parts) — Cost of parts, installed by others, to repair automotive and road equipment.

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- 215 ROAD EQUIPMENT REPAIR (Labor) — Cost of labor by others to repair equipment and replace parts.
- 216 OTHER EQUIPMENT REPAIR — Cost of Repairs by others, to shop and laboratory equipment and chain saw repair.
- 217 TRAVEL EXPENSES — Costs directly attributable to official travel of officers and employees, including mileage, subsistence, and other allowances permitted by law.
 - 217.01 Meals — Cost of reimbursable meals incurred while traveling on government business.
 - 217.02 Lodging — Cost of lodging accommodations incurred while on government business, including minor items such as telephone and postage.
 - 217.03 Transportation — Cost of travel by other than entity-owned equipment, e.g., aircraft, railroad, bus, taxicab, automobile rental and toll fees, and reimbursements to officers and employees for use of own automotive, aircraft or other vehicle when traveling on government business.
- 218 OTHER OPERATING EXPENSES — Miscellaneous work done by others (other than construction) may be shown here, maintenance work by other counties, towns, snow removal work contracted, etc.

Payment for school tuition and other instructional services to include conferences, training schools and seminars. Subscriptions for professional publications.
- 222 EXPRESS AND FREIGHT —
- 225 CONSULTING FEES —
- III SUPPLIES AND MATERIALS
 - 301 SUPPLIES —
 - 301.01 Office — Costs for stationery, forms, blueprints, paper clips, etc.
 - 301.02 Chemical — Cost of chemicals for laboratory use, weed eradication, or for ice removal.
 - 301.03 Janitorial — Cost of cleaning and sanitation supplies.

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- 301.04 Technical — Costs for drafting and engineering supplies.
- 301.05 Medical — Costs of all medical supplies purchased, but not including services included under Workmen's Compensation.
- 301.06 Shop — Costs of support items for vehicle repair. Examples are tape, wiring terminals, gasket material, etc.
- 301.07 Plumbing — Costs of plumbing supplies.
- 301.08 Electrical — Costs of electrical supplies.
- 301.09 Shop Tools — Cost of tools used exclusively for equipment repair.
- 301.10 Small Tools, etc. — Cost of tools used for other than equipment repair.
- 302 MATERIALS — Include cost of all road, street and bridge materials for use by own forces.
- 302.13 Erosion Control — Purchase of sod, seed, fertilizer, mulch and water for use by own forces. Contract erosion control is reported under Capital Outlays.
- 303 TRAFFIC CONTROL
- 303.01 Signs — Guide Warning, Regulatory, and Construction and Maintenance Signs.
- 303.02 Sign Posts — Posts for the above signs.
- 303.03 Guard Rail & Posts — Protective guard rail including posts, anchors and fabrication.
- 303.04 Guide Posts & Delineators — Protective guide posts, and delineators.
- 303.05 Signals — Traffic signal lights. Include cost of the power required to operate these signals under 205 Utilities.
- 303.06 Pavement Marking — The cost of paint or other types of marking materials.
- 303.07 Highway Lighting — The cost of replacement parts. New street lighting systems should be included under Capital Outlays and the cost of power should be listed under 205 Utilities.

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303.08 Flares, Flags, Barricades —

304 MISCELLANEOUS SUPPLIES AND MATERIALS — Supplies and materials not listed elsewhere may be identified here.

IV RENTAL — Rent paid to an outside firm or to another department within the unit of government for use of equipment, land and buildings. If the item is being purchased on a rental or lease agreement, the cost should be shown under Capital Outlays.

401 ROAD EQUIPMENT RENTAL —

402 OFFICE EQUIPMENT RENTAL —

404 LAND RENTAL —

405 BUILDING RENTAL —

V CAPITAL OUTLAYS — Acquisition of, or additions to, fixed assets having a useful lifetime of more than one year which may be used continuously without material change in physical condition; major or extensive repair or remodeling; acquisition or construction of a new building; and acquisition of real estate.

501 LAND —

501.01 Right of Way — Payment for acquisition of right-of-way for roads and streets including severance damage payments and relocation assistance.

501.02 Easement and Other — Payment for acquisition of land for building construction, supply storage yards, etc. for the street or road department.

502 BUILDINGS — Costs for purchase or construction of structures of any type including the cost of fixtures and wiring and contract payments.

503 MACHINERY & EQUIPMENT — Payments for acquisition including transportation and installation cost.

504 ENGINEERING & TECHNICAL EQUIPMENT — Payments for transits, traffic counters, etc.

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- 505 OFFICE EQUIPMENT — Payments for acquisition of typewriters, adding machines, etc. include payments for equipment being purchased on a rental agreement basis.
- 506 SPRAYING EQUIPMENT —
- 511 OTHER EQUIPMENT — List any equipment purchases for which a category has not been provided.
- 512 HIGHWAY, ROAD & STREET CONTRACTS — Payments to constructors for highways, roads, and streets built under contracts or agreements and payments for materials incorporated into the constructed highways, roads, and streets.
- 513 SPECIAL FEES — Legal, engineering, architectural or allied services, surveys, advertisements for bids, assurance of bonds, etc. related to acquisition of real property. Appraisers, Advertising for Bids, Consultants, and Testing.
- 514 MISCELLANEOUS CAPITAL OUTLAYS — Capital outlays not listed elsewhere may be identified here.

VI DEBT SERVICING

- 601 PRINCIPAL RETIREMENT — Amount of principal debt (road or street bonds) redeemed during the fiscal year.
- 602 INTEREST PAYMENTS — Interest payments on the above debt incurred during the fiscal year to include bonds and short term notes (registered warrants).

GRAND TOTAL — Total must be furnished for each of the three columns.

FUTURE IMPROVEMENT FUND — This item is provided for budget purposes only. Actual investments shall be reported in the space provided on NBCS Form 1e.

002.02 INSTRUCTIONS & DEFINITIONS ROADS & STREETS FINANCIAL REPORT FORM NBCS-2 —

The purpose of this report is to identify the amounts and sources of revenues available to carry on the activities described on Forms 1a thru 1e. This section also provides for a summary of revenues and expenditures and beginning and ending cash balances. The following explanation is to define what types of revenues are to be included in the categories listed.

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BEGINNING CASH BALANCE — The cash balance at the beginning of the fiscal year is a total of all funds (accounts) which are earmarked for roads and street purposes. Cash balance is defined as including cash on hand, in a checking account or invested funds, future improvement funds, bond retirement funds, and road or street equipment funds. If only a portion of a fund is used for roads and streets, report only the part earmarked for road and street purposes. An example would be County Inheritance Tax Funds. Some counties use their Inheritance Tax Fund exclusively for roads. In this case, the fund balance should be included. Some counties use their Inheritance Tax Fund for equipment, road equipment as well as other types of equipment. In this case, only the portion of the fund earmarked for road and street purposes should be reported.

LOCAL SOURCES — Local sources shall include all revenue which is raised locally and dedicated for roads and streets purposes. If a portion of a certain type of revenue is used for street purposes, include only that amount.

300. **Property Tax** — For purposes on this report, property tax funds dedicated for road and street purposes includes both current and delinquent ad valorem property taxes and any interest or penalty for late payment. Include property tax on motor vehicles. Include taxes levied for street lights, township roads, if applicable, and taxes for redemption of road and street bonds.
310. **Inheritance Tax** — *If the inheritance tax funds are used exclusively for roads or road equipment, show the new revenue after court costs or fees have been deducted.*
- If the inheritance tax funds are used occasionally for road purposes, show only that amount earmarked for road purposes.
- 315.02 **Local Sales Tax** — The possibility exists that at some future date, sales tax may be used for road and street purposes. Therefore, a line has been provided for possible future use.
- 316.01 **Wheel Tax** — Include revenues from local wheel tax.
317. **Special Assessments** — All special assessments collected for paving districts, whether to pay the actual costs or to pay the debt incurred, should be included.
318. **Occupation Tax** — Report only that occupation tax which is dedicated for road and street purposes.
353. **In Lieu of Taxes** — *Public Power Districts In Lieu of Taxes 1957 and Prior, Public Power Districts 5% Gross Revenue in Lieu of Taxes and Housing Authority In Lieu of Taxes.* Report only that tax which is dedicated for road and street purposes.

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- 510.01 Interest on Investments — Report the net profit or loss on investments and interest payments credited. Do not include principal. List all investments identifying principal and interest amounts on NBCS Form 1e.
- 520.01 Bond Proceeds — Include the actual proceeds from bonds, the face value (+) premiums and accrued interest (-) discounts.
- 520.02 Registered Warrants — Include all revenues from issuance of registered warrants.
530. Sale of Property — Include funds received from the sale of land, buildings, surplus items and equipment.
590. Transfers From Other Funds — Show transfers from funds which are normally not considered as road or street oriented. An example would be light department funds which are transferred to a street improvement fund. This shall be a net figure. If the transfer was a temporary loan and was repaid during the fiscal year, document such fund transfers. Identify source and dollar amounts.

Any general fund appropriation for road and street purposes shall be reported. The most common type is for a county board or city council to determine that an appropriation be made to the road or street fund.

Quite often, administrative and engineering expenses will be paid from general funds. Since the identity of revenue is lost as it passes through a general fund, the receipts to offset these expenditures should properly be shown as a general fund appropriation.

Miscellaneous Revenue — Report all other local revenue used for road and street purposes. Identify source and dollar amounts.

This would include special permits and fees such as truck overload permits, curb-cut fees, and various fees and permits to use streets.

Refunds or recoveries of any expenditures made in prior years. If refund or recovery is for current year expenditures, they should be treated as a reduction of current year expenditures and credited to the appropriate expense.

Money received to perform a service for another unit of local government. The agreement may be either for a fixed fee or on a basis of actual costs.

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All revenue received as a result of a gift, pledge, grant or bequest from private sources.

Any amount collected as the result of a court decision or insurance settlement.

Revenue received as a non-recurring collection.

Township Sources — If a township county is including township sources, the dollar amount and type of revenue shall be reported.

STATE SOURCES

- 341.01 State Aid Bridge Fund — County bridge replacement funds from the State Aid Bridge Fund as provided by 39-846 and 39-847 Neb. Rev. Stat.
- 341.02 Emergency State Aid — Emergency disaster aid funds are occasionally made available to counties and municipalities. An example was the Disaster Snow Removal allotment established for the 1971 snow emergency.
- 344.01 Homestead Exemption Allocation — These funds replace local property tax loss due to the exemptions allowed under the provisions of 77-202.12 through 77-202.22 Neb. Rev. Stat. Report only that portion to be used for road and street purposes.
- 344.02 Personal Property Tax Relief Allocation — Replacement revenue because of exemption allowed under the provisions of 77-202.25 through 77-202.33 Neb. Rev. Stat. Report only that portion to be used for road and street purposes.
- 346.01 Motor Vehicle Pro Rate Tax Allocation — Distribution of funds in the motor Vehicle Tax Fund as provided by 77-1241.09 Neb. Rev. Stat.
- 347.01 Highway/Street Allocation Funds — These are the monthly receipts from the Highway Allocation Fund distributed by the State Treasurer. These revenues must be matched by local funds as required by 39-2509 and 39-2519 Neb. Rev. Stat.
- 347.02 State Incentive Payments — These are payments to those municipalities and counties which have a certified City Street or County Highway Superintendent in their employ.

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- 347.03 Make-up Funds — The "Make-up Funds" paid to certain counties in January are remitted to assure that no county receives less revenue from the distribution of the Highway Allocation Fund than it received in calendar year 1969 from Gas Tax and Motor Vehicle Registration Fees. "Make-up Fund" payments are made from Highway Allocation Funds. These revenues must be matched by local funds as required by 39-2509 Neb. Rev. Stat.
- 347.04 State Highway Urban Maintenance — These are maintenance agreement payments to the municipalities by the Department of Roads for maintenance of State Highways within the corporate limits of municipalities.
- 352.01 Relinquished Funds — Report funds relinquished by a municipality to the county. Enter the name of the relinquishing municipality and dollar amount. The county assumes responsibility for local matching funds, as required by 39-2519 Neb. Rev. Stat.
- Other All other state funds or grants used for road and street purposes. Identify source and dollar amounts.

FEDERAL SOURCES

- 330.20 Highway Safety — Federal funds received for administration of highway safety programs.
- 331.01 Revenue Sharing — Report only that portion of revenue sharing funds to be used for road and street purposes.
- 333.01 Federal Aid Secondary Funds — These are Federal Aid Highway Funds. These funds may occur as a reimbursement through the Department of Roads to the municipality or county. These funds may also occur as a budget item so that the entire cost of a Federal Aid Project can be shown on the expenditure report.
- 334.01 Emergency Flood Relief — These are Federal Disaster Funds which are distributed by the National Guard. Include only that portion which was received for damage to roads and bridges.
- 335.01 Forest Reserve — Report only that portion of forest reserve funds to be used for road and street purposes.
- Other All other Federal Funds or Grants used for road and street purposes. Identify source and dollar amounts.

FILED
SECRETARY OF STATE
JUN 20 95013767

APPROVE
JUN 19 1995
BENJAMIN NELSON
GOVERNOR

APPROVED
DON C. LINDERG
ATTORNEY GENERAL
BY *[Signature]*
Assistant Attorney General
DATE JUN 17 94

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TOTAL REVENUE — This is the grand total of the revenue from all sources.

LESS EXPENDITURES — This is the Grand Total of Actual Expenditures for the previous fiscal year as reported on NBCS Form 1a through 1e Road-Street-Highway Budget and Expenditure Report.

ENDING CASH BALANCE — This is funds on hand at the end of the fiscal year, and will be the Beginning Cash Balance for the next fiscal year.

002.03 INSTRUCTIONS & DEFINITIONS MATERIAL & SUPPLY INVENTORY REPORT FORM NBCS-3.

The annual materials and supplies inventory developed in accordance with 39-2120 Neb. Rev. Stat shall be compiled in accordance with these instructions and submitted in the format of Form NBCS-3. This inventory shall include office equipment, furniture and those supplies which are:

- A. Appropriately chargeable against funds identified in the annual Budget Report to the Board of Public Roads Classifications and Standards.
- B. Procured in bulk quantities and stocked in supply base, storage yard, or parts room type operations for release against projected requirements.
- C. Returned to supply base, storage yard or part room type operations because they were not used for their intended purpose in the construction or maintenance project for which they were procured and against which they were charged.

The Material and Supply Inventory Report shall be compiled by assembling supplies and materials in generic or commodity groups and by arranging individual items alphabetically within each of the groups reported.

Items and quantities on hand shall be developed by a physical inventory of each supply base, storage yard, and parts room type operation under the jurisdiction of the reporting activity. Data to be entered in the respective spaces or columns of the Material and Supply Inventory Report are as follows:

- A. As of _____. The closing or cut off date of the annual inventory. June 30, 1974, would indicate items and quantities physically on hand at the end of the fiscal year, the closing or cut off date.
- B. Commodity Group — The broad group of supplies reported in this portion of the Material and Supply Inventory; for example, hand tools.

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- C. Item Description — The brief but descriptive identification used in the reporting activities procurement and inventory control activities. For example: 900 x 20 10-ply nylon tire mud and snow tread.
- D. On Hand — Total quantity physically on hand as result of "Wall to Wall" inventory of all supply base, storage yard, and parts room type operations under the jurisdiction of the reporting activity.
- E. Unit Price — Extracted from property record. May be the actual acquisition cost or a moving average unit price in accordance with the reporting activity's internal operating procedures.
- F. Dollar Value — Quantity on hand (inventory quantity) times unit price.
- G. Page ____ Of ____ Pages. Each page of the Material and Supply Inventory Report is to be identified by its individually assigned page number to reflect the total number of pages in the inventory. The phrase "FINAL ITEM THIS COMMODITY GROUP" will be typed in capital letters on the line below the last item on the final page of each commodity group.

NOTE: A computer printout may be submitted in lieu of NBCS-3 if it reports the required information.

NOTE: Small items such as nuts, bolts, rivets, etc. may be listed by the pound, dozen, gross, etc.

NOTE: Any County may submit a copy of the auditor's "County Officer's Inventory of County Personal Property" in lieu of the NBCS Form 3 Material and Supply Inventory Report.

002.04 INSTRUCTIONS & DEFINITIONS MACHINERY & EQUIPMENT INVENTORY REPORT FORM NBCS-4. The annual machinery and equipment inventory developed in accordance with 39-2120 Neb. Rev. Stat. shall be compiled in accordance with these instructions and submitted on the Form NBCS-4. All equipment and machines used to construct and maintain streets and roads shall be included in the inventory. Office equipment should be reported on Form NBCS-3.

To facilitate review, equipment shall be grouped by type and by age or model year within these broad groupings. For example, all mowers shall be listed in one group and shall be sequenced by age or model year from the oldest to the newest unit.

The respective columns on the Equipment Report shall reflect the following information:

Column 1, Equipment Number — Reported items shall be individually identified by a license number, manufacturer's serial number, or a serial number assigned by the Governmental entity.

APPROVED
DON STENBERG
ATTORNEY GENERAL
BY *[Signature]*
Assistant Attorney General
DATE Oct 17 '94

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Column 2, Date Purchased — Date on which title passed from vendor to reporting activity. If this date is not readily available, the date equipment was delivered or the date of the warrant effecting payment may be substituted. A date readily available in existing records shall be used.

Column 3, License Number — The Nebraska License Number issued against the individual unit's certificate or registration. This column shall be blank if the item of equipment need not be licensed.

Column 4, Make — Name of manufacturer.

Column 5, Type — Commercial or reporting activity's description of unit; for example, pickup truck.

Column 6, Size — Manufacturer's rated capacity of unit; for example, 5-passenger, ½-ton, 5000-gallon.

Column 7, Life Expectancy — Service life of the unit expressed in years as established at the time of acquisition.

Column 8, Year — Manufacturer's model year or the year unit was manufactured.

Column 9, Model — Manufacturer's model designation; for example, Belaire, D-7, F-500.

Column 10, Serial Number — Manufacturer's assigned serial number which identifies the reported unit and which will not lose its identity in the repair and overhaul process.

Column 11, Cost — Actual dollar value of reported unit in operating condition. Includes acquisition costs of basic unit (e.g. chassis) and major components (e.g. dump body) as indicated on the purchase orders or warrants effecting payment plus, when appropriate, local labor and overhead costs chargeable against the assembly operation. Reporting agencies shall establish a fair dollar value for used components (e.g. used dump body mounted on a new chassis) involved in the assembly process.

Column 12, Rental Rate — The rate at which the Item of Equipment is rented to the governmental agency having custody and the rate at which the equipment is charged out against an activity or project. Note separate rates for other using governmental agencies and other users authorized by statute to rent the unit may be required.

Column 13, Remarks — Any additional information deemed essential by the reporting agency such as condition, projected date of retirement, need for retaining equipment which is used infrequently.

Note: A computer printout may be submitted in lieu of NBCS Form-4 if it reports the required information.

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002.05 INSTRUCTIONS & DEFINITIONS EQUIPMENT COST REPORT FORM NBCS-5. The annual equipment operating costs developed in accordance with 39-2120 Neb. Rev. Stat. shall be compiled in accordance with these instructions and submitted in the format of NBCS-5. All equipment and machines used to construct streets and roads shall be included in the report.

To facilitate review, equipment shall be grouped for reporting purposes by type and by age or model year within these broad groupings. For example, all mowers shall be listed in one group and shall be sequenced by age or model year from the oldest to the newest unit.

Data required in the respective columns of the Annual Equipment Cost Report are as follows:

Column 1, Description — Either a brief commercial or the reporting activity's identification of the individual unit; for example, Ford Pickup Truck.

Column 2, Code — The reporting activity's equipment number, the State license number, or the manufacturer's serial number.

Column 3, Year Manufactured — Self explanatory. As indicated on State of Origin or Bill of Sale.

Column 4 and 5, Miles/Hours — The cumulative miles or hours recorded on the equipment odometer or hour meter during the fiscal year.

Note: Certain equipment such as a truck mounted crane-dragline may be equipped with both an odometer (miles for trucks) and an hour meter (hours for crane), and there will be an entry in both Columns 4 and 5.

Column 6, Gallons — Total quantity of fuel consumed by the item of equipment during the fiscal year.

Column 7, Total Cost — Dollar value of the fuel consumed by the item of equipment during the fiscal year.

Column 8, Oil — Total quantity of oil used by the item of equipment during the fiscal year.

Column 9, Total Cost — Dollar value of oil used by the item of equipment during the fiscal year.

Column 10, Greasing — Total dollar value expended to lubricate the item of equipment during the fiscal year.

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Column 11, Tires and Tubes — Dollar value of replacement tires and tubes charged against the item of equipment during the fiscal year.

Column 12, Special Services — Dollar value of any expenses directly chargeable against the item of equipment not otherwise identified in the report (e.g. cleaning, painting, insurance, anti-freeze, on vehicle equipment to include tire chains, minor tools, accessories and equipment installed or routinely carried on the equipment).

Column 13, Subtotal Operation Cost — The sum of costs entered in Columns 7, 9, 10, 11 and 12.

Columns 14 and 15, Operation Cost Per Mile/Hour — Average operating cost per mile or hour accumulated against the item of equipment during the fiscal year, subtotal operation cost (Column 13) divided by miles/hours operated (Columns 4 or 5).

Note: Report Operation Cost per hour (divide Column 13 by Column 5) for equipment such as a truck mounted crane-dragline when both miles and hours operated are reported in Columns 4 and 5.

Column 16, Labor — Dollar value of labor expended to tune up, repair and overhaul the item of equipment during the fiscal year. Does not include labor required to assemble components (e.g. new chassis and dump body) which is included in acquisition cost.

Column 17, Parts — Dollar value of all parts expended to tune up, repair or overhaul the item of equipment during the fiscal year.

Column 18, Total Repair Cost — Sum of Columns 16 and 17.

Column 19, Indirect Expense — Dollar value of any overhead costs incurred and not otherwise identifiable in the report should be pro-rated against the item of equipment. Examples of appropriate type charges include costs of constructing, maintaining and operating shops and storage facilities required to support the equipment.

Column 20, Depreciation Charge — A straight line depreciation, developed by dividing the cost (Column 11, Machinery & Equipment Inventory Report, NBCS-4) by the equipment's life expectancy (Column 7, Machinery & Equipment Inventory Report, NBCS-4).

Note: Depreciation charges shall be reported for those individual units which are within the life expectancy indicated in Column 7, Machinery & Equipment Inventory Report, NBCS-4. Depreciation charges shall not be reported for equipment retained beyond the life expectancy cited in Column 7, Machinery & Equipment Inventory Report, NBCS-4.

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Column 21, Total Cost All Items — Sum of Subtotal Operation Cost (Column 13), Subtotal Repair Cost (Column 18), Indirect Expense (Column 19), and Depreciation Charge (Column 20) for items of equipment during the fiscal year.

Columns 22 and 23, Average Cost per Mile/Hour — Total cost all items (Column 21) divided by miles, hours operated (Columns 4 and 5) as appropriate for items of equipment during the fiscal year.

Note: Report average cost per hour (Column 21 divided by Column 5) for equipment such as a truck mounted crane-dragline when both miles and hours operated are reported in Columns 4 and 5.

Column 24, (*Optional), Rental Earned — Rental rate as indicated in Column 11 Machinery & Equipment Inventory Report, times miles/hours operated (Column 4 and 5) this report.

Column 25 (*Optional), Gain or Loss — Difference between Total Cost All Items (Column 21) and Rental Earned (Column 24) appropriately annotated with a plus (+) or minus (-) sign to indicate a gain or loss.

Note: A computer printout may be submitted in lieu of NBCS Form-5 if it reports the required information.

002.06 CERTIFICATION FORM NBCS-6. Submit a certificate that the minimum standards of design, construction, and maintenance of roads and streets have been met, and that all tax revenue for road or street purposes has been expended in accordance with approved plans and standards, to include county and municipal tax revenue, as well as highway-user revenue allocations made by the state. Such certificate shall also include a statement showing where documentation in support of assertions made in the certificate are on file, and assurance that such documentation and supporting information is available to the Board of Public Roads Classifications and Standards.